

## COMPREHENSIVE LIST OF SMALL COMMUNITY LIEN ITEMS

| Community       | Community Entity  | Type of Lien                   | Amount              | Period     | Date Filed |
|-----------------|---|--------------------------------|---------------------|------------|------------|
| Alakanuk        | City of Alakanuk  | CIVP                           | \$34,158.16         | 12/31/2009 | 5/9/2013   |
| Alakanuk        | City of Alakanuk  | IRS 941                        | \$1,436.67          | 3/31/2012  | 5/9/2013   |
| Alakanuk        | City of Alakanuk  | IRS 941                        | \$24,274.54         | 9/30/2012  | 5/9/2013   |
| Alakanuk        | City of Alakanuk  | IRS 941                        | \$18,058.84         | 12/31/2012 | 5/9/2013   |
| Alakanuk        | City of Alakanuk  | IRS 941                        | \$54,453.17         | 3/31/2013  | 6/23/2014  |
| Alakanuk        | City of Alakanuk  | IRS 941                        | \$35,428.07         | 6/30/2013  | 5/12/2014  |
| <b>Alakanuk</b> | <b>City of Alakanuk</b>                                 | <b>Total</b>                   | <b>\$167,809.45</b> |            | <b>6</b>   |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | Alaska Employment Security Tax | \$466.00            | 12/31/2008 | 2/8/2010   |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$145.75            | 3/31/2010  | 11/11/2013 |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$9,587.60          | 12/31/2008 | 10/2/2015  |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$19,388.82         | 3/31/2009  | 10/2/2015  |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$11,334.49         | 6/30/2009  | 10/2/2015  |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$29,024.78         | 9/30/2009  | 10/2/2015  |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$12,909.59         | 12/31/2009 | 10/2/2015  |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$9,649.33          | 9/30/2008  | 10/2/2015  |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$7,445.76          | 6/30/2010  | 11/11/2013 |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$7,146.74          | 9/30/2010  | 11/11/2013 |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$6,861.00          | 12/31/2010 | 11/11/2013 |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$4,557.63          | 3/31/2011  | 11/11/2013 |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$5,366.10          | 6/30/2011  | 11/18/2013 |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$3,798.52          | 9/30/2011  | 11/11/2013 |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$2,656.99          | 12/31/2011 | 11/11/2013 |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$14,279.23         | 3/30/2008  | 1/11/2016  |
| Alatna          | Alatna Village (filed as: Alatna Tribal Council)        | IRS 941                        | \$7,019.65          | 6/30/2008  | 1/11/2016  |
| <b>Alatna</b>   | <b>Alatna Village (filed as: Alatna Tribal Council)</b> | <b>Total</b>                   | <b>\$151,637.98</b> |            | <b>17</b>  |

|                       |  |                                |                    |            |            |
|-----------------------|--|--------------------------------|--------------------|------------|------------|
| Allakaket             | Allakaket Village (filed as: Allakaket Village Council)                | Alaska Employment Security Tax | \$1,995.49         | 6/30/2005  | 10/17/2006 |
| Allakaket             | Allakaket Village (filed as: Allakaket Village Council)                | Alaska Employment Security Tax | \$2,157.81         | 9/30/2005  | 10/17/2006 |
| Allakaket             | Allakaket Village (filed as: Allakaket Village Council)                | Alaska Employment Security Tax | \$206.84           | 12/31/2005 | 10/17/2006 |
| Allakaket             | Allakaket Village (filed as: Allakaket Village Council)                | Alaska Employment Security Tax | \$411.54           | 3/31/2006  | 10/17/2006 |
| Allakaket             | Allakaket Village (filed as: Allakaket Village Council)                | Alaska Employment Security Tax | \$291.72           | 6/30/2006  | 10/17/2006 |
| Allakaket             | Allakaket Village (filed as: Allakaket Village Council)                | Alaska Employment Security Tax | \$39.89            | 3/30/2013  | 12/6/2013  |
| <b>Allakaket</b>      | <b>Allakaket Village (filed as: Allakaket Village Council)</b>         | <b>Total</b>                   | <b>\$5,103.29</b>  |            | <b>6</b>   |
| Anaktuvuk Pass        | Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)        | Alaska Employment Security Tax | \$3,871.30         | 12/31/2015 | 4/6/2016   |
| Anaktuvuk Pass        | Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)        | Alaska Employment Security Tax | \$3,348.53         | 6/30/2015  | 10/5/2015  |
| Anaktuvuk Pass        | Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)        | Alaska Employment Security Tax | \$1,561.95         | 3/30/2013  | 4/7/2014   |
| Anaktuvuk Pass        | Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)        | Alaska Employment Security Tax | \$1,675.58         | 6/30/2013  | 4/7/2014   |
| Anaktuvuk Pass        | Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)        | Alaska Employment Security Tax | \$1,796.30         | 9/30/2013  | 4/7/2014   |
| Anaktuvuk Pass        | Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)        | Alaska Employment Security Tax | \$1,957.46         | 12/31/2013 | 6/5/2014   |
| Anaktuvuk Pass        | Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)        | Alaska Employment Security Tax | \$2,103.91         | 1/31/2014  | 7/21/2014  |
| Anaktuvuk Pass        | Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)        | Alaska Employment Security Tax | \$2,311.61         | 6/30/2014  | 10/16/2014 |
| Anaktuvuk Pass        | Village Of Anaktuvuk Pass (Filed As: Naqragmiut Tribal Council)        | Alaska Employment Security Tax | \$2,538.35         | 9/30/2014  | 1/9/2015   |
| Anaktuvuk Pass        | Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)        | Alaska Employment Security Tax | \$2,667.11         | 12/31/2014 | 4/6/2015   |
| Anaktuvuk Pass        | Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)        | Alaska Employment Security Tax | \$3,045.00         | 3/31/2015  | 7/8/2015   |
| Anaktuvuk Pass        | Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)        | Alaska Employment Security Tax | \$3,526.86         | 9/30/2015  | 1/13/2016  |
| <b>Anaktuvuk Pass</b> | <b>Village of Anaktuvuk Pass (filed as: Naqragmiut Tribal Council)</b> | <b>Total</b>                   | <b>\$30,403.96</b> |            | <b>12</b>  |

|                         |   |                                |                       |            |            |
|-------------------------|---|--------------------------------|-----------------------|------------|------------|
| Brevig Mission          | City of Brevig Mission  | Alaska Employment Security Tax | \$2,717.57            | 2/27/2013  | 3/1/2013   |
| <b>Brevig Mission</b>   | <b>City of Brevig Mission</b>   | <b>Total</b>                   | <b>\$2,717.57</b>     |            | <b>1</b>   |
| Chefornak               | Village of Chefornak (filed as: Chefornak Traditional Council)        | Alaska Employment Security Tax | \$1,046.64            | 6/30/2001  | 11/23/2001 |
| Chefornak               | Village of Chefornak (filed as: Chefornak Traditional Council)        | Alaska Employment Security Tax | \$4,786.15            | 9/30/2002  | 2/15/2003  |
| <b>Chefornak</b>        | <b>Village of Chefornak (filed as: Chefornak Traditional Council)</b> | <b>Total</b>                   | <b>\$5,832.79</b>     |            | <b>2</b>   |
| Chevak                  | City of Chevak (filed as: City Council Chevak)                        | Alaska Employment Security Tax | \$11,019.55           | 6/30/2007  | 10/10/2007 |
| Chevak                  | City of Chevak (filed as: City Council Chevak)                        | Final Judgment                 | \$1,029,478.95        | 9/26/2008  | 11/25/2008 |
| Chevak                  | City of Chevak (filed as: City Council Chevak)                        | Alaska Employment Security Tax | \$2,955.55            | 12/31/2015 | 5/31/2016  |
| <b>Chevak</b>           | <b>City of Chevak (filed as: City Council Chevak)</b>                 | <b>Total</b>                   | <b>\$1,043,454.05</b> |            | <b>3</b>   |
| Chignik Lake            | Chignik Lake Village  | Final Judgment                 | \$108,374.49          | 3/29/2007  | 5/29/2007  |
| <b>Chignik Lake</b>     | <b>Chignik Lake Village</b>   | <b>Total</b>                   | <b>\$108,374.49</b>   |            | <b>1</b>   |
| Dillingham              | City of Dillingham  | Final Judgment                 | \$70,000.00           | 10/27/2009 | 11/3/2009  |
| <b>Dillingham</b>       | <b>City of Dillingham</b>   | <b>Total</b>                   | <b>\$70,000.00</b>    |            | <b>1</b>   |
| Dot Lake Village        | Village of Dot Lake   | Alaska Employment Security Tax | \$3,946.29            | 9/30/2013  | 2/6/2014   |
| Dot Lake Village        | Village of Dot Lake   | Alaska Employment Security Tax | \$10,202.20           | 12/31/2015 | 4/6/2016   |
| Dot Lake Village        | Village of Dot Lake   | Alaska Employment Security Tax | \$8,799.67            | 6/30/2015  | 10/2/2015  |
| Dot Lake Village        | Village of Dot Lake   | Alaska Employment Security Tax | \$2,552.70            | 12/31/2013 | 6/4/2014   |
| Dot Lake Village        | Village of Dot Lake   | Alaska Employment Security Tax | \$5,514.46            | 1/31/2014  | 7/11/2014  |
| Dot Lake Village        | Village of Dot Lake   | Alaska Employment Security Tax | \$6,060.63            | 6/30/2014  | 10/8/2014  |
| Dot Lake Village        | Village of Dot Lake   | Alaska Employment Security Tax | \$6,670.57            | 9/30/2014  | 1/9/2015   |
| Dot Lake Village        | Village of Dot Lake   | Alaska Employment Security Tax | \$7,008.94            | 12/31/2014 | 4/9/2015   |
| Dot Lake Village        | Village of Dot Lake   | Alaska Employment Security Tax | \$8,002.02            | 3/31/2015  | 7/8/2015   |
| Dot Lake Village        | Village of Dot Lake   | Alaska Employment Security Tax | \$9,268.32            | 9/30/2015  | 1/13/2016  |
| <b>Dot Lake Village</b> | <b>Village of Dot Lake</b>  | <b>Total</b>                   | <b>\$68,025.80</b>    |            | <b>10</b>  |
| Emmonak                 | Emmonak Expense Committee   | Alaska Employment Security Tax | \$352.86              | 12/31/2004 | 2/28/2006  |
| Emmonak                 | Emmonak Expense Committee   | Alaska Employment Security Tax | \$884.74              | 3/31/2005  | 2/28/2006  |
| Emmonak                 | Emmonak Expense Committee   | Alaska Employment Security Tax | \$948.87              | 6/30/2005  | 2/28/2006  |
| Emmonak                 | Emmonak Expense Committee   | Alaska Employment Security Tax | \$1,016.98            | 9/30/2005  | 2/28/2006  |

|                   |   |                                |                       |            |           |
|-------------------|---|--------------------------------|-----------------------|------------|-----------|
| Emmonak           | Emmonak Expense Committee   | Alaska Employment Security Tax | \$1,172.46            | 12/31/2005 | 2/28/2006 |
| Emmonak           | Emmonak Expense Committee   | IRS 941                        | \$7,221.48            | 12/31/2004 | 7/17/2007 |
| Emmonak           | Emmonak Expense Committee   | IRS 941                        | \$9,632.34            | 3/31/2005  | 7/17/2007 |
| Emmonak           | Emmonak Expense Committee   | IRS 941                        | \$10,457.00           | 6/30/2005  | 7/17/2007 |
| Emmonak           | Emmonak Expense Committee   | IRS 941                        | \$9,676.42            | 9/30/2005  | 7/17/2007 |
| Emmonak           | Emmonak Expense Committee   | IRS 941                        | \$9,676.69            | 12/31/2005 | 7/17/2007 |
| Emmonak           | Emmonak Expense Committee   | IRS 941                        | \$8,057.24            | 9/30/2006  | 7/17/2007 |
| <b>Emmonak</b>    | <b>Emmonak Expense Committee</b>  | <b>Total</b>                   | <b>\$59,097.08</b>    |            | <b>11</b> |
| Healy Lake        | Healy Lake Traditional Council  | IRS 941                        | \$4,640.92            | 9/30/2012  | 4/14/2016 |
| Healy Lake        | Healy Lake Traditional Council  | IRS 941                        | \$24,082.95           | 3/31/2013  | 4/14/2016 |
| <b>Healy Lake</b> | <b>Healy Lake Traditional Council</b>                                   | <b>Total</b>                   | <b>\$28,723.87</b>    |            | <b>2</b>  |
| Hoonah            | Hoonah Indian Association   | IRS 941                        | \$4,454.00            | 3/31/2006  | 4/5/2010  |
| Hoonah            | Hoonah Indian Association   | IRS 941                        | \$29,468.97           | 6/30/2006  | 4/5/2010  |
| Hoonah            | Hoonah Indian Association   | IRS 941                        | \$104,061.95          | 9/30/2006  | 4/5/2010  |
| Hoonah            | Hoonah Indian Association   | IRS 941                        | \$91,632.08           | 12/31/2006 | 4/5/2010  |
| Hoonah            | Hoonah Indian Association   | IRS 941                        | \$106,536.22          | 3/31/2007  | 4/5/2010  |
| Hoonah            | Hoonah Indian Association   | IRS 941                        | \$103,842.12          | 6/30/2007  | 4/5/2010  |
| Hoonah            | Hoonah Indian Association   | IRS 941                        | \$101,183.11          | 9/30/2007  | 4/5/2010  |
| Hoonah            | Hoonah Indian Association   | IRS 941                        | \$98,630.38           | 12/31/2007 | 4/5/2010  |
| Hoonah            | Hoonah Indian Association   | IRS 941                        | \$81,410.77           | 3/31/2008  | 4/5/2010  |
| Hoonah            | Hoonah Indian Association   | IRS 941                        | \$81,926.21           | 6/30/2008  | 4/5/2010  |
| Hoonah            | Hoonah Indian Association   | IRS 941                        | \$75,079.36           | 9/30/2008  | 4/5/2010  |
| Hoonah            | Hoonah Indian Association   | IRS 941                        | \$84,642.51           | 12/31/2008 | 4/5/2010  |
| Hoonah            | Hoonah Indian Association   | IRS 941                        | \$71,216.54           | 3/31/2009  | 4/5/2010  |
| Hoonah            | Hoonah Indian Association   | IRS 941                        | \$57,042.29           | 6/30/2009  | 4/5/2010  |
| <b>Hoonah</b>     | <b>Hoonah Indian Association</b>  | <b>Total</b>                   | <b>\$1,091,126.51</b> |            | <b>14</b> |
| Hooper Bay        | Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) | IRS 730                        | \$46.17               | 1/31/2001  | 12/4/2007 |
| Hooper Bay        | Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) | IRS 730                        | \$41.02               | 6/30/2004  | 3/18/2008 |
| Hooper Bay        | Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) | IRS 730                        | \$42.84               | 7/31/2004  | 12/4/2007 |
| Hooper Bay        | Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) | IRS 941                        | \$656.94              | 3/31/2005  | 7/17/2007 |
| Hooper Bay        | Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) | IRS 941                        | \$10,021.83           | 6/30/2005  | 12/4/2007 |
| Hooper Bay        | Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) | IRS 941                        | \$13,678.90           | 9/30/2005  | 12/4/2007 |
| Hooper Bay        | Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council) | IRS 941                        | \$14,892.93           | 6/30/2006  | 12/4/2007 |

|                    |  |                                |                     |            |            |
|--------------------|--|--------------------------------|---------------------|------------|------------|
|                    | Council)   |                                |                     |            |            |
| Hooper Bay         | Native Village of Hooper Bay<br>(filed as: Hooper Bay Traditional Council)         | IRS 941                        | \$11,977.93         | 9/30/2006  | 12/4/2007  |
| Hooper Bay         | Native Village of Hooper Bay<br>(filed as: Hooper Bay Traditional Council)         | IRS 941                        | \$7,044.37          | 12/31/2006 | 12/4/2007  |
| Hooper Bay         | Native Village of Hooper Bay<br>(filed as: Hooper Bay Traditional Council)         | IRS 941                        | \$5,145.63          | 3/31/2007  | 12/4/2007  |
| Hooper Bay         | Native Village of Hooper Bay<br>(filed as: Hooper Bay Traditional Council)         | IRS 941                        | \$3,831.21          | 6/30/2007  | 12/4/2007  |
| Hooper Bay         | Native Village of Hooper Bay<br>(filed as: Hooper Bay Traditional Council)         | IRS 941                        | \$487.99            | 9/30/2007  | 3/18/2008  |
| Hooper Bay         | Native Village of Hooper Bay<br>(filed as: Hooper Bay Traditional Council)         | IRS 941                        | \$1,287.63          | 12/31/2007 | 7/1/2008   |
| Hooper Bay         | Native Village of Hooper Bay<br>(filed as: Hooper Bay Traditional Council)         | IRS 941                        | \$4,858.46          | 6/30/2011  | 10/7/2013  |
| Hooper Bay         | Native Village of Hooper Bay<br>(filed as: Hooper Bay Traditional Council)         | IRS 941                        | \$13,716.56         | 12/31/2011 | 7/29/2013  |
| Hooper Bay         | Native Village of Hooper Bay<br>(filed as: Hooper Bay Traditional Council)         | IRS 941                        | \$6,440.49          | 3/31/2012  | 8/12/2013  |
| Hooper Bay         | Native Village of Hooper Bay<br>(filed as: Hooper Bay Traditional Council)         | IRS 941                        | \$17,548.52         | 6/30/2012  | 9/1/2014   |
| Hooper Bay         | Native Village of Hooper Bay<br>(filed as: Hooper Bay Traditional Council)         | IRS 941                        | \$29,303.67         | 9/30/2012  | 9/1/2014   |
| Hooper Bay         | Native Village of Hooper Bay<br>(filed as: Hooper Bay Traditional Council)         | IRS 941                        | \$14,085.85         | 12/31/2012 | 9/1/2014   |
| <b>Hooper Bay</b>  | <b>Native Village of Hooper Bay<br/>(filed as: Hooper Bay Traditional Council)</b> | <b>Total</b>                   | <b>\$155,108.94</b> |            | <b>19</b>  |
| King Salmon        | King Salmon Tribe  | Alaska Employment Security Tax | \$2,308.89          | 6/30/2015  | 12/11/2015 |
| King Salmon        | King Salmon Tribe  | Alaska Employment Security Tax | \$6,409.36          | 9/30/2015  | 2/5/2016   |
| King Salmon        | King Salmon Tribe  | Alaska Employment Security Tax | \$7,048.13          | 12/31/2015 | 4/15/2016  |
| <b>King Salmon</b> | <b>King Salmon Tribe</b>   | <b>Total</b>                   | <b>\$15,766.38</b>  |            | <b>3</b>   |
| Koyuk              | City of Koyuk (filed as: Koyuk Utilities Department)                               | IRS 941                        | \$493.50            | 6/30/2012  | 4/15/2013  |
| Koyuk              | City of Koyuk (filed as: Koyuk Utilities Department)                               | IRS 941                        | \$490.36            | 9/30/2012  | 5/6/2013   |
| Koyuk              | City of Koyuk (filed as: Koyuk Utilities Department)                               | IRS 941                        | \$433.57            | 12/31/2012 | 4/1/2013   |

|                    |   |                                |                    |            |            |
|--------------------|---|--------------------------------|--------------------|------------|------------|
| Koyuk              | City of Koyuk (filed as: Koyuk Utilities Department)                        | IRS 941                        | \$2,260.27         | 9/30/2013  | 4/13/2015  |
| Koyuk              | City of Koyuk (filed as: Koyuk Utilities Department)                        | IRS 941                        | \$6,096.88         | 3/31/2014  | 7/14/2014  |
| Koyuk              | City of Koyuk (filed as: Koyuk Utilities Department)                        | IRS 941                        | \$6,746.42         | 6/30/2014  | 9/15/2014  |
| Koyuk              | City of Koyuk (filed as: Koyuk Utilities Department)                        | IRS 941                        | \$8,728.45         | 9/30/2014  | 2/16/2015  |
| Koyuk              | City of Koyuk (filed as: Koyuk Utilities Department)                        | IRS 941                        | \$17,312.38        | 12/31/2014 | 6/1/2015   |
| Koyuk              | City of Koyuk (filed as: Koyuk Utilities Department)                        | IRS 941                        | \$2,648.23         | 3/31/2015  | 11/13/2015 |
| Koyuk              | City of Koyuk (filed as: Koyuk Utilities Department)                        | IRS 941                        | \$4,756.77         | 6/30/2015  | 11/13/2015 |
| Koyuk              | City of Koyuk (filed as: Koyuk Utilities Department)                        | IRS 941                        | \$490.65           | 9/30/2015  | 2/10/2016  |
| Koyuk              | City of Koyuk (filed as: Koyuk Utilities Department)                        | IRS 941                        | \$10,342.22        | 12/31/2016 | 5/13/2016  |
| <b>Koyuk</b>       | <b>City of Koyuk (filed as: Koyuk Utilities Department)</b>                 | <b>Total</b>                   | <b>\$60,799.70</b> |            | <b>12</b>  |
| Nenana             | Nenana Native Association (filed as: Nenana Native Council)                 | IRS 941                        | \$10,567.91        | 9/30/2011  | 3/25/2014  |
| Nenana             | Nenana Native Association (filed as: Nenana Native Council)                 | IRS 941                        | \$32,582.69        | 9/30/2012  | 1/29/2014  |
| Nenana             | Nenana Native Association (filed as: Nenana Native Council)                 | IRS 941                        | \$5,822.96         | 12/31/2012 | 1/29/2014  |
| Nenana             | Nenana Native Association (filed as: Nenana Native Council)                 | IRS 941                        | \$19,055.67        | 6/30/2013  | 1/29/2014  |
| <b>Nenana</b>      | <b>Nenana Native Association (filed as: Nenana Native Council)</b>          | <b>Total</b>                   | <b>\$68,029.23</b> |            | <b>4</b>   |
| Nunapitchuk        | Native Village of Nunapitchuk (filed as: Nunapitchuk IRA Council)           | Alaska Employment Security Tax | \$3,640.11         | 12/31/1999 | 4/28/2000  |
| <b>Nunapitchuk</b> | <b>Native Village of Nunapitchuk (filed as: Nunapitchuk IRA Council)</b>    | <b>Total</b>                   | <b>\$3,640.11</b>  |            | <b>1</b>   |
| Oscarville         | Oscarville Traditional Village (filed as: Oscarville Tribal Council)        | Alaska Employment Security Tax | \$1,140.28         | 3/31/2001  | 7/27/2001  |
| Oscarville         | Oscarville Traditional Village (filed as: Oscarville Tribal Council)        | Alaska Employment Security Tax | \$1,254.31         | 6/30/2001  | 11/23/2001 |
| <b>Oscarville</b>  | <b>Oscarville Traditional Village (filed as: Oscarville Tribal Council)</b> | <b>Total</b>                   | <b>\$2,394.59</b>  |            | <b>2</b>   |
| Point Lay          | Native Village of Point Lay (filed as: Native Village of Point Lay IGAP)    | Alaska Employment Security Tax | \$725.97           | 9/30/2015  | 1/11/2016  |
| Point Lay          | Native Village of Point Lay (filed as: Native Village of Point Lay IGAP)    | Alaska Employment Security Tax | \$801.80           | 12/31/2015 | 5/5/2016   |

|                   |   |                                |                     |            |            |
|-------------------|---|--------------------------------|---------------------|------------|------------|
| <b>Point Lay</b>  | <b>Native Village of Point Lay (filed as: Native Village of Point Lay IGAP)</b> | <b>Total</b>                   | <b>\$1,527.77</b>   |            | <b>2</b>   |
| Point Hope        | City of Point Hope  | IRS 941                        | \$19,759.75         | 3/31/2015  | 3/29/2016  |
| Point Hope        | City of Point Hope  | IRS 941                        | \$39,466.02         | 6/30/2015  | 3/29/2016  |
| Point Hope        | City of Point Hope  | IRS 941                        | \$32,703.81         | 9/30/2015  | 3/29/2016  |
| Point Hope        | City of Point Hope  | IRS 941                        | \$11,179.23         | 3/31/2013  | 4/19/2016  |
| Point Hope        | City of Point Hope  | IRS 941                        | \$4,173.92          | 12/31/2013 | 4/19/2016  |
| Point Hope        | City of Point Hope  | IRS 941                        | \$4,804.71          | 9/31/2014  | 4/19/2016  |
| Point Hope        | City of Point Hope  | IRS 941                        | \$3,597.06          | 12/31/2014 | 4/19/2016  |
| <b>Point Hope</b> | <b>City of Point Hope</b>   | <b>Total</b>                   | <b>\$115,684.50</b> |            | <b>7</b>   |
| Saint Paul        | Saint Paul Island (filed as: Tribal Government of Saint Paul Island)            | Alaska Employment Security Tax | \$8,195.89          | 9/30/2000  | 2/21/2001  |
| <b>Saint Paul</b> | <b>Saint Paul Island (filed as: Tribal Government of Saint Paul Island)</b>     | <b>Total</b>                   | <b>\$8,195.89</b>   |            | <b>1</b>   |
| Savoonga          | Native Village of Savoonga  | IRS 6721                       | \$12,251.53         | 3/31/2012  | 9/3/2012   |
| Savoonga          | Native Village of Savoonga  | IRS 941                        | \$732.52            | 12/31/2009 | 9/17/2012  |
| Savoonga          | Native Village of Savoonga  | IRS 941                        | \$3,154.31          | 9/30/2010  | 7/29/2013  |
| Savoonga          | Native Village of Savoonga  | IRS 941                        | \$48.88             | 9/30/2010  | 12/20/2010 |
| Savoonga          | Native Village of Savoonga  | IRS 941                        | \$20,083.28         | 12/31/2010 | 8/20/2012  |
| Savoonga          | Native Village of Savoonga  | IRS 941                        | \$67,467.72         | 3/31/2011  | 8/20/2012  |
| Savoonga          | Native Village of Savoonga  | IRS 941                        | \$67,835.31         | 6/30/2011  | 8/20/2012  |
| Savoonga          | Native Village of Savoonga  | IRS 941                        | \$164,050.25        | 9/30/2011  | 8/27/2013  |
| Savoonga          | Native Village of Savoonga  | IRS 941                        | \$68,238.02         | 9/30/2011  | 8/20/2012  |
| Savoonga          | Native Village of Savoonga  | IRS 941                        | \$68,726.51         | 12/31/2011 | 8/20/2012  |
| Savoonga          | Native Village of Savoonga  | IRS 941                        | \$10,462.16         | 6/30/2012  | 8/27/2013  |
| Savoonga          | Native Village of Savoonga  | IRS 941                        | \$49,239.91         | 9/30/2012  | 8/27/2013  |
| Savoonga          | Native Village of Savoonga  | IRS 941                        | \$3,186.30          | 3/31/2013  | 8/27/2013  |
| Savoonga          | Native Village of Savoonga  | IRS 941                        | \$8,903.89          | 6/30/2013  | 1/10/2014  |
| <b>Savoonga</b>   | <b>Native Village of Savoonga</b>   | <b>Total</b>                   | <b>\$544,380.59</b> |            | <b>14</b>  |
| Selawik           | Native Village of Selawik   | Judgment on Confession         | \$39,279.51         | 7/5/2011   | 7/11/2011  |
| <b>Selawik</b>    | <b>Native Village of Selawik</b>  | <b>Total</b>                   | <b>\$39,279.51</b>  |            | <b>1</b>   |
| Shaktoolik        | City of Shaktoolik  | Alaska Employment Security Tax | \$1,987.90          | 12/31/2005 | 5/27/2008  |
| <b>Shaktoolik</b> | <b>City of Shaktoolik</b>   | <b>Total</b>                   | <b>\$1,987.90</b>   |            | <b>1</b>   |
| Shungnak          | City of Shungnak  | Alaska Employment Security Tax | \$3,287.27          | 12/31/2013 | 5/1/2014   |
| Shungnak          | City of Shungnak  | IRS 941                        | \$5,779.52          | 9/30/2014  | 3/29/2016  |
| Shungnak          | City of Shungnak  | IRS 941                        | \$1,748.02          | 12/31/2014 | 3/29/2016  |
| Shungnak          | City of Shungnak  | IRS 941                        | \$20,335.20         | 6/30/2015  | 3/29/2016  |
| Shungnak          | City of Shungnak  | IRS 941                        | \$1,738.48          | 9/30/2015  | 3/29/2016  |
| <b>Shungnak</b>   | <b>City of Shungnak</b>   | <b>Total</b>                   | <b>\$32,888.49</b>  |            | <b>5</b>   |
| Tanacross         | Native Village of Tanacross   | IRS 941                        | \$61,066.00         | 3/31/2006  | 8/11/2010  |
| Tanacross         | Native Village of Tanacross   | IRS 941                        | \$121,841.84        | 6/30/2006  | 8/11/2010  |

|                   |   |                                |                     |            |           |
|-------------------|---|--------------------------------|---------------------|------------|-----------|
| Tanacross         | Native Village of Tanacross             | IRS 941                        | \$70,609.61         | 3/31/2007  | 8/11/2010 |
| <b>Tanacross</b>  | <b>Native Village of Tanacross</b>      | <b>Total</b>                   | <b>\$253,517.45</b> |            | <b>3</b>  |
| Tyonek            | Native Village of Tyonek                | Alaska Employment Security Tax | \$3,548.33          | 12/31/2015 | 6/15/2016 |
| <b>Tyonek</b>     | <b>Native Village of Tyonek</b>         | <b>Total</b>                   | <b>\$3,548.33</b>   |            | <b>1</b>  |
| Whale Pass        | Whale Pass Community Association        | Final Judgment                 | \$3,073.12          | 1/22/2010  | 2/12/2010 |
| Whale Pass        | Whale Pass Community Association        | Final Judgment                 | \$3,160.87          | 1/22/2010  | 2/12/2010 |
| Whale Pass        | Whale Pass Community Association        | Final Judgment                 | \$14,376.92         | 1/22/2010  | 2/12/2010 |
| <b>Whale Pass</b> | <b>Whale Pass Community Association</b> | <b>Total</b>                   | <b>\$20,610.91</b>  |            | <b>3</b>  |

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## APPENDIX 2: LIEN DESCRIPTIONS

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### State Tax Liens:

- **Alaska Employment Security Tax (Alaska EST)** - Taxes collected by the State of Alaska, Department of Labor and Workforce Development to support the Unemployment Insurance Program.

### Federal Tax Liens:

- **IRS 6721** - Refers to the portion of the Internal Revenue Code authorizing the IRS to penalize employers for providing false or incomplete information on an information return, such as a wage statement, filed with the IRS.
- **IRS 6723** - Refers to the portion of the Internal Revenue Code authorizing the IRS to penalize employers for failure to comply with a specified information reporting requirement within a specified time frame.
- **IRS 730** - Taxes owed to the IRS by organizations that accept wagers from others, conduct wagers on the behalf of others, or operate betting pools.
- **IRS 940** - Taxes owed to the IRS based on the federally mandated employer contributions under the Federal Unemployment Tax Act (FUTA).
- **IRS 941** - Taxes owed to the IRS based on employee withholdings relating to federal income, social security, and Medicare taxes.
- **IRS 990** - Taxes filed by nonprofit organizations and owed to the IRS based on failure to comply within a specified time frame.
- **Occupational Tax** - The occupational tax is imposed on those who receive wagers that are subject to tax. The tax applies to persons receiving taxable wagers, whether they receive compensation or are volunteers.
- **IRS 11C** - Occupational Tax and Registration Return for Wagering, to register and to pay the occupational tax **before** wagers are accepted and annually thereafter.
- **Subordination of Federal Tax Lien** - An agreement between an entity and the IRS which allows other liens to take precedence over the debt owed to the IRS.
- **CIVP (Civil Penalties)** - Fines or penalties the IRS assesses when a taxpayer fails to abide by IRS regulations.

### Court-Ordered Liens:

- **Default Judgment** - Judgment entered against a party who has failed to defend against a claim that has been brought by another party.
- **Final Judgment** - Judgment which leaves nothing open to further dispute and sets at rest cause of action between parties. A judgment is considered “final” and thus appealable only if it determines the rights of the parties and disposes of all of the issues involved so that no further action will be necessary in order to determine the entire controversy.
- **Hospital's, Physician's, and Nurse's Lien** - An operator of a hospital in the state, a licensed special nurse in a hospital, or a physician who furnishes service to a person who has a traumatic injury has a lien upon any sum awarded to the injured person by judgment, settlement, or compromise.
- **Judgment on Confession** - Judgment entered where the defendant confessed action. The act of a debtor in permitting judgment to be entered against him by his creditor for a stipulated sum. In Alaska, a confession judgment can be entered before or after the commencement of action in Superior Court.